

F. IRS Funding Gap Creates Severe Risk to the Delivery of the Taxpayer Advocate Service Integrated System (TASIS)

On March 28, 2014, IRS Information Technology (IT) informed TAS that IT would not release incremental funding to continue development of the Taxpayer Advocate Service Integrated System (TASIS) through the remainder of FY 14 since it allocated funds to other priorities. TASIS is the TAS's decade-long effort to redesign and integrate its case management, case assignment, systemic advocacy, research, communications, and storage systems. The IRS put the project on a "strategic pause" while the Chief Technology Officer (CTO) and Chief Financial Officer (CFO) evaluate funding options for continuation. The IRS has never provided TAS full transparency regarding the overall status of funding and resources aligned to the project. Further, TASIS has never had a budget; therefore, all dollars were based on the Out of Cycle (OOC) process.¹

Prior to March 2014, the IRS repeatedly advised the National Taxpayer Advocate that funding would never be an issue because it was a high-profile project with executive support from the highest levels of the IRS and portrayed the project as securely and adequately funded through at least the first release scheduled for December 2014. Instead, TASIS is now an unfunded project without adequate IT resource support, and TAS is at risk of losing the ability to fulfill its statutory mission of advocating for all taxpayers.

Due to the lack of transparency in project funding, TAS requested that this critical issue be officially tracked as a project risk by the TASIS Risk Review Board (RRB) and through the Enterprise Risk Management (ERM) process. The RRB has continually pressed the IRS for a clear outline of the expended and projected project funding for all TASIS releases, but to date there is no established process for such products. TAS has learned that initial TASIS funding was supplied in FY 2010, which carried the project only through the end of FY 2012, leaving remaining development to be funded "out of cycle" and "at risk." The CTO has verbally committed to complete the project, but that commitment is subject to the vagaries of IRS funding and other unexpected organizational changes and priorities. For these reasons, the news of TASIS production halting due to funding issues is deeply disturbing.

The concept of TASIS began years ago, when TAS learned that our primary case management system, the Taxpayer Advocate Management Information System (TAMIS)² was slated for imminent retirement. Early in the planning stages, TAS recognized and seized this event as an opportunity to not only replace TAMIS, but to create an integrated system that would pull all of our systems into a single application. This would bring our organization into the modern day, where the American people have become electronically savvy and expect federal agencies to offer the same modern advances as in the private sector. TASIS was created, if only in concept, at that point. This replacement effort became the highest of priorities so that our employees and the taxpayers they serve would see no lapse in advocacy.

¹ The IT Out-of-Cycle (OOC) process determines which service wide enhancements receive current-year funding. This funding is a set aside in the appropriated budget.

² TAMIS is an Oracle web-based inventory control and report systems used to control and track TAS cases and provide management information.

With the termination of funding for TASIS, TAS must now focus on contingency activity to ensure the TAMIS system will remain available to employees with no interruption to their advocacy efforts. If this is to take place, TAMIS must be moved and re-hosted from the IRS's Detroit Computing Center (ECC-DET) to Memphis before April 2015, when the Detroit center is scheduled to remove all IT assets. In other words, TAMIS will cease to exist unless the move to Memphis is completed by April 2015. Initially, IT was expecting TAMIS to be decommissioned with the delivery of TASIS but now must give priority to the move of TAMIS, which is on antiquated infrastructure and using software that is no longer supported.

Our understanding is that IT is planning the move and has a draft schedule with a target of October 2014, but that is neither confirmed nor agreed upon by TAS. We have identified major risks in this process, *i.e.*, TAMIS is not only being relocated but it also requires extensive changes to the support software and will need extensive testing to determine *if* the application can function in the new Computing Center location. TAMIS also needs other software changes, because it was not being brought into compliance with IT enterprise standards largely due to the assumption TASIS would be created and TAMIS decommissioned.

There are many unanswered questions and imminent risks, such as:

1. Even if the CTO and CFO secure funding for TASIS, it will likely be only for Release 1, which includes 40 percent of the overall project requirements. Where will that leave future releases to cover the remaining 60 percent?
2. If we secure Release 1 funding, will the first release be made prior to the TAMIS re-hosting deadline of April 2015?
3. If Release 1 funding is secured but cannot be deployed until after the April 2015 deadline, can IT fully support TAMIS in the interim?

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Most importantly, TASIS is not just a replacement for TAMIS, it is the vehicle to elevate our systems to the level the public deserves and demands. Without TASIS, we cannot transition from paper files to electronic ones. We cannot automate work processes such as Operations Assistance Requests, technical advice requests, systemic advocacy issues, workload balancing, or work assignments. Nor can we proceed with numerous other technological advances planned with the delivery of TASIS.

The end of TASIS would mean the end of a decade of hard work, millions of dollars and the incalculable benefits that employees and taxpayers would have reaped from the new technology. This leaves TAS, the IRS, and the public with an archaic application and no clear vision for the future.